

### **Remarks**

Applicant respectfully requests reconsideration of the application in view of the foregoing amendments and following remarks. With entry of this amendment, claims 1-8 and 10-41 are pending, claims 1-8 and 10-33 are allowed, and claims 34-41 are rejected.

### ***Telephonic Interview***

Applicant wishes to thank the Examiner for agreeing to review the claims as amended on April 3, 2008, and for extending a telephonic Examiner Interview on May 7, 2008. Claims 34-41 and the Specification were discussed. The Examiner indicated that, with the amendments to the Specification, above, the claims as currently amended should be allowable.

### **Claim Rejections Under 35 USC § 101**

The Action rejects claims 34-41 under 35 USC § 101 as directed to non-statutory subject matter. Applicant respectfully disagrees with the Examiner's characterization of the claims and relevant law, and believes that the claims in their previous state satisfied 35 USC § 101. Nevertheless, Applicant has amended the above-rejected claims in an effort to expedite prosecution. Specifically, Claim 34 has been amended to read "A-computer readable medium having instructions that when executed on an audio processing device perform a method of adaptively selecting transform window size for audio signal processing, the method comprising...." Similar changes have been made to claim 34's dependent claims 35-41. Accordingly, Applicants respectfully request favorable reconsideration and withdrawal of the rejection of claims 34-41 under 35 U.S.C. § 101.

### ***Allowable Subject Matter***

In the Action, the Office indicates that claims 1-8 and 10-33 are allowed.

With the withdrawal of the 35 U.S.C. § 101 rejection of claims 34-41, as discussed above, claims 34-41 will also be allowable.

All pending claims therefore should be considered allowable.

### **Request for Interview**

If any issues remain, the Examiner is formally requested to contact the undersigned attorney prior to issuance of the next Office action in order to arrange a telephonic interview. It is believed that a brief discussion of the merits of the present application may expedite prosecution. Applicants submit the foregoing formal Amendment so that the Examiner may fully evaluate Applicants' position, thereby enabling the interview to be more focused.

This request is being submitted under MPEP § 713.01, which indicates that an interview may be arranged in advance by a written request.

### **Conclusion**

The claims should be allowable. Such action is respectfully requested.

Respectfully submitted,

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